

# Financial Report of Revenues and Expenses

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2<sup>nd</sup> Quarter 2003



**proud past, promising future**

**CLARK COUNTY**  
WASHINGTON



AUDITOR

GREG KIMSEY

**MEMORANDUM**

TO: Bill Barron, County Administrator

FROM: John Ingram, Finance Director

DATE: August 20, 2003

SUBJECT: 2<sup>nd</sup> Quarter 2003 – Financial Report

The results of the County's financial activity for the first six months of 2003 are attached. Overall, the County's financial condition remains healthy, despite the slowing economy and high local unemployment rates.

Particularly heartening, most major countywide revenues have met or are exceeding the 2003/04 Budget. The most notable exception to this general rule is interest earnings, where the revenues are running at only half of the budgeted amount. Sales tax revenue has remained especially strong and even growing.

Most funds have maintained healthy fund balances. There are a few exceptions, which will need to be addressed or monitored in the near future - County Fair; Planning and Code; and the Facilities and GIS funds (both internal service funds)

## Revenues

Brief narratives follow for the major revenue categories reflected on page one.

**General Fund Sales Tax** revenue was \$5.36M through the 2<sup>nd</sup> Quarter, 27% of the 2003-2004 budget and 5% higher than the 2<sup>nd</sup> Quarter of 2002. The **0.2% Special Law Enforcement Sales Tax** revenue was \$1.73M, and 26% of 2003-2004 budget.

**0.3% Optional Revenue Sharing Sales Tax** revenue was \$2.84M, and 23% of budget. This reflects the sales tax in the incorporated area of Vancouver only and is part of the County/Vancouver Revenue Sharing Agreement allowed under SB6211.

Revenues for the **0.1% Sales Tax for Criminal Justice Assistance** were \$1.09M, 105% of 2002 YTD, running at 25% of biennial budget.

At the end of 2002, taxable sales in the county as a whole (for all jurisdictions) showed a modest 1.34% increase over 2001. The unincorporated county showed stronger retail sales growth of 6.23% during this same period.

The following table shows the eight largest counties (including cities) in the state, in order by population, and their retail sales growth for the 12-months ending June 2003 (received from State), as compared to the previous 12-month period:

	YTD 2Q03	YTD 2Q02 2002
<u>County</u>	<u>Retail Sales Growth</u>	<u>Retail Sales Growth</u>
King County	-0.85%	-3.52%
Pierce County	3.78%	1.91%
Snohomish County	1.65%	1.62%
Spokane County	0.28%	0.81%
<b>Clark County</b>	<b>5.05%</b>	<b>0.47%</b>
Kitsap County	4.58%	2.11%
Thurston County	9.09%	2.68%
Whatcom County	8.62%	-2.01%
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<b>Clark County-Unincorporated</b>	<b>6.47%</b>	<b>2.62%</b>
Clark County-Cities	3.96%	-2.70%

For the previous 12-months ended June 2002, the growth was 0.47% for Total County, with 2.62% for unincorporated. Comparing to the 12-months ended June 2003 rate of 6.47% for unincorporated to 3.96% for cities, this indicates sales tax continues a recent trend of increasing at a greater rate in the unincorporated areas versus incorporated.

**General Fund Property Tax** revenues were \$21.28M for June 2003 YTD, 5% ahead of YTD 2002 and 26% of the 2003-2004 budget.

**Real Estate Excise Tax** - is sensitive to both growth and annexation. Through June, REET I (3056) had revenues of \$1.51M, 30% of the biennial budget. REET II (3081) has been known as Parks REET. Beginning September 1, 2002, the Board of County Commissioners allocated 50% of this revenue to a new Fund 3083-REET III for Economic Development. For the 2003/2004 Budget, the amount received from sale of property within the unincorporated county has been divided equally between REET I and REET II. However, since a portion of REET revenue from within the cities is also given to Parks, REET II (Parks) budget is slightly higher than REET III (Economic Development). These funds are both at 28% of budget with \$0.74M in revenue YTD.

Revenues from **Penalties and Interest on Property Taxes** through June were \$2.22M, up \$1.95k from 2002. This is 32% of the biennial budget.

**Motor Vehicle Fuel Tax Revenue** for the Road Fund was equal to June 2002 at \$2.58M and 23% of the 2003-2004 budget. Because this tax is "cents on the gallon" instead of a percentage of retail sales, fluctuations in consumption could cause moderate changes in tax revenue generated. However, consumption continues to be relatively stable regardless of costs paid at the pump.

**Motor Vehicle License Fees** were 3% higher than YTD 2002, at \$0.95M, and 26% of budget.

**Investment Interest for General Fund** during 2001-2002 was originally budgeted at \$6.86M, and was adjusted down in September 2002 by \$2.19M, causing the actual biennial revenue to come in at 99.87% of the adjusted \$4.67M budget. The 2003-2004 Budget was lowered from the previous biennium's original budget by \$2.5M. However, since Actuals of \$0.53M through June 2003 are down nearly 50% over the \$0.98M in the 2<sup>nd</sup> Quarter of 2002, the 2003-2004 Revenue Budget of \$5.43M may require adjustment during the December 2003 supplemental.

Volumes for **Recording Fees** continue to reach record levels, with 2003 starting 20,794 transactions ahead of 2<sup>nd</sup> Quarter 2002. This was the highest number of documents ever recorded in Clark County during one quarter's time. Revenues were up by 58% over 2<sup>nd</sup> Quarter 2002 (see page 2 or 16), pushing total revenues to 37% of the biennium forecast. The increases in revenues are mostly volume driven as only a minimal portion of the June 2002 rate increase is received by the county.

**District Court Revenues** through 2<sup>nd</sup> Quarter 2003 were 23% of budget, at \$1.49M. The number of filings has increased from 19,428 for first quarter 2002 to 22,901 for first quarter 2003, based on the 25% increase in WSP Troopers assigned to this area. There is also the additional \$50 per case mandated by the legislature.

**Superior Court (Clerk) Revenues** through June 2003 were 109% of 2002 at \$897K. Although total Superior Court filings versus 2002 were nearly unchanged, the revenue jump is partially attributable to a \$40 fee that parents now pay for Juvenile Diversion, as well as other increase in Superior Court Penalties.

**Community Development - Building Permit Revenues** through June 2003 were 62% higher than YTD 2002, and 29% of the 2003-2004 budget. This increase is partially due to a 10% increase in the number of building permit transactions, and because of the increased rates that did not become effective until the second quarter of 2002. Also, an annual fee increase of 12.05% was effective January 2003, with another annual increase expected beginning in 2004.

**Community Development - Development Services** (Water Resource, Development Review, Engineering, Inspection, Planning & Development) **Fees** YTD 2003 were \$1.68M or 21% of budget. Effective January 2003, further fee adjustments were implemented to certain services, ranging from -87% to +472%, in an effort to have revenues align with cost of services. All other Development Services fees were increased an average of 9.87%. Another annual adjustment is expected beginning in 2004.

**Community Development - Long-Range Planning Fees** are primarily derived from the Road Fund for transportation planning in the 3<sup>rd</sup> and 4<sup>th</sup> quarters of each year.

**Community Development Fire Bureau Revenues** were \$155,254 for YTD 2003, 19% higher than YTD 2002, at 22% of 2003-2004 Budget. A Board of County Commissioners Work Session is scheduled in the third quarter to discuss fee increases for the Fire Bureau.

**General Fund DNR Timber Sales** YTD 2003 were \$259,246, 30% of the biennial budget and 23% ahead of YTD 2002.

**Corrections Program Revenues**, other than SB6211 revenues, for YTD 2003 were 86% of YTD 2002 and 26% of the biennial budget. Actual revenues YTD were \$820,543.

**Senate Bill 6211 Revenues** YTD 2003 were at \$213,955, and 15% of biennial budget. Invoices for 2<sup>nd</sup> Quarter 2003 have not yet been issued.

### **Program Expenditures and Fund Balances**

Countywide expenditures as well as activities within the contingency fund can be found on pages five, six, and seven. Major program costs through 2<sup>nd</sup> Quarter 2003, in relation to budgets, are summarized below.

	<u>2003 YTD</u> <u>(\$ Millions)</u>	<u>2002 YTD</u> <u>(\$ Millions)</u>	<u>03/04 Budget</u> <u>(\$ Millions)</u>	<u>% Spent% Sp</u> <u>of 03/04of 01</u>
General Government	9.0	8.8 45.4	19.9	20.5
Law & Justice	32.4	31.3131.5	24.7	25.4
Public Works	32.8	26.4200.1	16.4	12.4
Community Development	6.0	5.625.6	23.3	23.3
Community Services	20.8	17.093.1	22.3	20.7
Internal Services	9.2	7.332.3	28.6	24.5
Capital & Debt	5.1	18.863.8	8.0	13.7
Fiscal & Reserves	3.3	6.035.3	9.4	15.0
County Total*	\$118.7	\$121.1\$627.0	18.9%	17.5%

\* Totals may not match when added due to rounding.

These operating capital and fiscal expenditures were 18.9% after 6 months of the biennial budget. This low rate of expenditures is primarily due to the seasonal roadwork within Public Works and the structure of debt payments.

The total undesignated fund balance for the General Fund at the end of 2002 was \$8.5 million. However this reflects the transfer in of \$2 million from the General Liability self-insurance fund, and would be less if the custody guild contract had been settled. Back pay for this contract will be expended in 2003.

**Road Fund (1012)** revenues, from property taxes, through June 2003 were at 26% of budget, resulting in a YTD 2003 fund balance of \$6.62M. Road Fund Transportation had expenses of \$15.8M or 19.6% of budget. Administration was \$0.96M or 25.1% of budget, while Road Operations were \$5.6 or 15.3% of 2003-2004 budget. Overall expenses biennium-to-date were \$22.4M at 18.4% of budget.

**Community Development (1011)** For 2002, fund revenues and expenditures were approximately equal after another GF \$1M infusion in April 2002. This left a 2002 ending fund deficit of \$1.6M. Total revenues during the first two quarters of 2003 were 24% of budget and expenditures were at 23.3% of budget, with the fund on a \$500K line of credit at the end of June 2003.

It is anticipated that the fee increases approved by the Board in the 2<sup>nd</sup> Quarter 2002 combined with January 2003's and January 2004's increases will allow Community Development to completely cover future expenses and no longer require General Fund subsidization.

The **Fair Fund (1003)**, along with Planning, is working to rectify cash/fund balance problems. The fund deficit at the end of 1999 was \$713,000. This deficit was reduced to \$533,000 at the end of 2000, 2001 was \$586,352 and 2002 was \$765,545. Through the 2<sup>nd</sup> Quarter of 2003, it was carrying a \$1,031,222 deficit, however, a large portion of expenses are incurred prior to the August running of the fair. Those revenues received during the fair, when combined with the \$250,000 Amphitheater operator's deposit that is committed to the fair, may allow the fund to be removed from the line of credit.

The **GIS Fund (1007)** For 2001-2002, expenses exceed revenue by \$315K, leaving the fund with a deficit of \$246K. GIS has seen some revenue erosion as Internet access to data has reduced the amount of sales at their counter. Also approximately \$130,000 in rent (for 2001-2002) was not included in the expense budget, as the Assessor's Office needed more space in the courthouse. The 2<sup>nd</sup> Quarter 2003 fund balance has grown to a deficit of \$675,371. GIS has targeted cost savings and proposed a list of potential solutions. These will be ready for BOCC review and approval before the 2004 budget readoption.

The **Auditor's O&M Fund (1002)**, which is dedicated to the preservation of historical documents, ended 2002 at \$582,910. Through June 2003, the balance is \$610,618.

The **General Liability Fund (5040)** cash reserve was \$3.4M at the end of the second quarter 2003, after a December 2002 transfer to the General Fund of \$2M. The County historically has maintained the General Liability Reserve at greater than 90% confidence, indicating that the Reserve will be sufficient to cover all future payments on claims. The County purchased for \$70K/year general liability insurance in July 1999 to cover losses between \$2 million and \$12 million. When rates jumped to \$170K/year in early 2002, the County decided to join the Washington Counties Risk Pool in July 2002. Instead of the earlier \$2-12M coverage, the County has now nearly double the coverage with a \$20M policy and a \$500,000 deductible. The new policy carries an annual premium of \$269K.

The **Permanent Reserve Fund (1030)** ended 2001 with a balance of \$6.1 million, and has had no activity through YTD 2003. County fiscal policy dictates that this Reserve be between 6% and 10% of the General Fund Annual Operating Budget. The Permanent Reserve was 6.65% of the total General Fund Revenue at the end of 2001 and at the end of 2002 it was 6.03%.

**Equipment Reserve Fund (5091)** had expenditures of \$18.6M through 2002 and \$14M in revenues. The fund began the 2001/2002 biennium with \$8.8M in Working Capital, and after a 2001 one-time return of capital of \$4,250,000 to Road Fund and Sheriff, left a 2001 Ending Fund Balance of approximately \$4.5M. The fund began the 2003/2004 biennium with \$5.4M in Working Capital, and through 2<sup>nd</sup> Quarter 2003 has \$5.3M.

**Central Support Services (5093-Facilities)** began the 2001/2002 biennium with a deficit of \$395k, ended 2001 with a deficit of \$399k, and 2002 at a \$1.3M deficit. Through the 2<sup>nd</sup> Quarter of 2003, Expenses exceeded Revenue by \$818K, leaving a \$2.16M fund deficit. Some of this will be resolved after the budgeted annual transfer of Public Service Center rent due, that is attributable to Facilities (~\$500,000).

**Solid Waste (4014)** saw its Fund Balance increase slightly as revenues exceeded expenses by \$169K through the 2<sup>nd</sup> Quarter 2003 leaving a Fund Balance of \$5.45M. Approximately \$950K will be transferred into Fund 3053 to reimburse the Campus Development Plan for LEED expenses. LEED building projects demonstrate a commitment to environmental sustainability, often termed "green" construction.

**Clean Water (4420)** collects \$33 annually per single-family residence or base unit in the unincorporated county. A performance audit completed during 2003 indicated that overall 96% of all billed revenues have been collected during the three billing cycles since the inception of this program in 2000. These funds are reserved for stormwater management capital improvements, education, and enforcement. The 2001 Ending Fund Balance of \$5.4M has grown to \$6.7M through December 2002 on revenues received of approximately \$4M per annum. Through June 2003 the balance remains at \$5.9M. The fund sweeps 555 miles of road 11-12 times per year. It quarterly cleans/maintains 258 bioswales and 123 detention basins, as well as inspecting 6,700 catch basins and 900 drywells.

## County Capital Projects

**Capital Reserves** for capital projects are recorded in various funds. These combined reserves are largely committed to capital carry-forward items or dedicated uses such as campus development, open space, information systems, debt service, law and justice facilities, parks, and roads.

	YE01 Fund		YE02 Fund	2Q03
	Balance	Balance	Balance	Change
	(\$ M)	(\$M)	(\$M)	(\$M)
Stadium Convention	0.29	0.32	0.30	-0.02
Tri-Mountain Golf Course	0.00	0.02	0.31	0.29
Capital Acquisition (equipment)	0.01	0.45	0.62	0.17
Building Construction	1.39	1.78	0.88	-0.91
County Building Cumulative (Parks)	1.94	2.01	2.53	0.52
Campus Development	29.42	8.25	6.34	-1.91
Jail Work Center Building	0.40	0.10	0.00	-0.10
REET I (0.25%)	1.86	2.00	3.73	1.73
REET II (0.125% Parks)	9.99	11.38	13.17	1.79
REET III (0.125% Economic Develop)	0.00	0.87	1.62	0.75
Juvenile Building	0.07	0.06	0.00	-0.06
CAD System Replacement	0.00	0.77	1.93	1.16
Impact Fees – Traffic & Park	7.35	5.17	6.12	0.95
Con Futures (open space acquisition)	3.00	2.16	2.78	0.62
CVTV - PEG	0.12	0.09	0.25	0.16
Information Technology Reserve	2.95	1.29	2.70 <sup>1</sup>	1.41
VHA Campus Facility	0.51	0.52	3.51	2.99
<b>Total</b>	<b>\$61.59</b>	<b>\$37.36</b>	<b>\$48.92</b>	<b>\$10.14</b>

The **Capital Acquisition Fund (3050)** has spent \$2.68M in projects during the last biennium. Most of this was the result of computer server replacements and server room relocation. Through June 2003 it has a \$615,587 fund balance.

<sup>1</sup> Includes \$2M transfer from General Fund per 2003/2004 Budget for FMS implementation.



The **Conservation Futures (3082, 3085)** funds have budgets of \$3.4M for open space projects and debt service payments for the 2003/2004 biennium, with a 2<sup>nd</sup> Quarter 2003 fund balance of \$2,780,832.

The **1<sup>st</sup> 0.25% REET (3056 – REET I)** funds capital projects identified in the capital facilities plan. \$2.8M has been transferred to 3053 for campus development project-to-date from 3056. This fund has been designated as the primary funding source for repayment of the debt related to the Juvenile Center, Work Release Facility, and the PSC/Courthouse project, which is now substantially complete. Fund 3056 has 2003/2004 Budget of \$5.13M and as of June 2003, has a fund balance of \$3.73M.

The **2<sup>nd</sup> 0.25% REET (3081 – REET II)** has traditionally funded park development. The fund balance as of June 2003 is \$13.17M and is dedicated to the following areas:

Vancouver UGA	\$6,398,285
County Urban	\$1,858,597
County Regional	\$3,613,822
Unallocated	\$187,222

Effective September 1, 2002, all future taxes collected will be split between Park development and a new **Fund Economic Development (3083 – REET III)**, as outlined below in Other Events Worth Noting. Fund 3081 transferred into Fund 3083 \$396,182 in December, and the fund earned \$475,576 through December 2002 and another \$752,366 through 2Q03, leaving a fund balance of \$1,624,124.

**Campus Development (3053)** received approximately \$37,000,000 from a new General Obligation bond, to be used for the new Public Service Center and Courthouse remodel. In 2001, the balance available in Jail Work Center (3055) of \$80K and Juvenile Building (3058) of \$1.62M was transferred to this fund. Approximately \$42.6M has been spent project-to-date. Including the transfer in from 3051, the 3053 fund balance as of June 2003 was \$6.34M.

### Capital Projects Status

In recent years, the County has more than doubled the size of the Juvenile Detention Center and has constructed a low security Work Release Facility. The County is currently addressing courtroom and office space needs, and is constructing roads at a near record level. However the County continues to face significant growth-related capital infrastructure needs in the areas of road construction, stormwater management, parks acquisition and development and information technology. The following comments are updates on the status of some of these projects.

## Other Events Worth Noting

Several events that might have an impact on the County financially.

- On June 25, 2002, the BOCC adopted an ordinance amending section 3.05.070 of the Clark County Code to extend for thirty years the 2<sup>nd</sup> one-quarter of one percent (0.25%) Real Estate Excise Tax. Further, the ordinance was amended to dedicate this revenue equally to parks and economic development purposes, effective September 1, 2002. Previously, this Tax was dedicated solely to capital improvements for Parks with annual revenues of ~ \$2.5M. The fund has a current fund balance of \$13.2M, which will remain dedicated to parks.
- Beginning in January 1, 2003, the SW Washington Health District joined the County as a distinct department, rather than an independent agency. Some financial savings are anticipated, mostly in administration. The budget for 2003-2004 has been prepared to accommodate a \$1M reduction in state funding.
- The BOCC approved a 20-year lease with Quincunx in 2002 to build and operate an amphitheater on the Clark County Fairgrounds. Groundbreaking was in August 2002 with completion set for June 2003. The facility has a capacity of 18,000, will be built and paid for by Quincunx, and then transferred to County ownership. Quincunx will then make annual rent payments as outlined below.

<u>Lease Year</u>	<u>Annual Rent</u>
1-5	\$ 600,000
6-10	\$ 700,000
11-15	\$ 800,000
16-20	\$ 900,000
21-25	\$1,000,000

- A countywide Public Facilities District (PFD, excluding the city of Vancouver, which already has a PFD) has been approved by the BOCC. The PFD will receive a portion of local sales tax currently being retained by the state, estimated at \$500K annually. These funds have restricted uses, with two projects currently qualifying: a convention center in the city of Vancouver, and the financing of the County Fairgrounds Master Plan. State law requires either of these options to be under construction before 2004, or the funds revert to the state.
- The BOCC approved a contract in June 2001 for the purchase of Oracle's financial accounting software and support. The implementation of Phase I is now complete. Phase II will include the Payroll and Human Resource modules, and is scheduled to for completion in mid-2004.
- The local employment market has worsened considerably, with recent layoffs in several industries in the County. In June, the unemployment rate had grown from 7.9% in December 2002 to 9.9% (compared to 9.1% in June 2002, 7.0% 2001, 4.8% 2000).

# 2003-2004 EXPENDITURES BY DEPARTMENT

2nd Quarter 2003

	YTD 2003 ^	YTD 2002 ^	YTD 2001 ^	03/02 %	2003-2004 Budget*	Percent Budget*
<b>GENERAL GOVERNMENT</b>						
Assessor	1,687,391	1,627,737	1,581,412	104%	6,883,268	24.5%
GIS Fund	1,135,044	1,021,181	889,615	111%	3,846,326	29.5%
Auditor	1,530,351	1,381,950	1,200,799	111%	5,685,794	26.9%
County Fair	766,102	670,026	1,218,703	114%	6,571,737	11.7%
Treasurer	889,261	818,470	785,682	109%	3,252,163	27.3%
Banking Services	77,202	99,254	95,264	78%	604,373	12.8%
Health District	661,267	661,267	661,267	100%	2,645,067	25.0%
Commissioners	483,827	517,157	462,257	94%	1,897,077	25.5%
Countywide Services						
ESA	0	200,991	155,584	0%	(13,815)	0.0%
Other Countywide Services	274,018	363,437	254,659	75%	1,233,531	22.2%
Cable TV	0	0	176,851	0%	706,895	0.0%
CVTV Peg Access	0	0	410,581	0%	148,965	0.0%
Public Access Cable TV	22,991	287	0	8011%	442,402	5.2%
Health District Campus	21,314	0	0	0%	3,000,000	0.7%
Coop Extension	145,813	202,237	163,990	72%	1,181,402	12.3%
Comm. Support						
Air Pollution	25,897	23,879	23,224	108%	102,275	25.3%
CREDC	28,583	16,333	24,500	175%	99,000	28.9%
Historical musuem/studies	6,500	6,500	13,000	100%	52,000	12.5%
Hotel/Motel Tax	84,791	108,134	121,071	78%	715,000	11.9%
Weed Management	182,064	140,814	143,772	129%	647,736	28.1%
Board of Equalization	68,722	33,252	61,049	207%	272,778	25.2%
Elections	508,086	647,307	482,130	78%	2,988,508	17.0%
Tri Mountain Golf O&M Fund	485,155	258,418	509,456	188%	2,432,314	19.9%
<b>Total</b>	<b>9,084,379</b>	<b>8,798,631</b>	<b>9,434,866</b>	<b>103%</b>	<b>45,394,796</b>	<b>20.0%</b>
<b>LAW &amp; JUSTICE</b>						
Sheriff	6,989,710	9,019,269	8,375,597	77%	25,954,276	26.9%
Sheriff Civil/Support	1,940,904	0	0		8,404,041	23.1%
Sheriff Exec/Admin	867,333	0	0		3,702,866	23.4%
Jail	6,269,478	6,733,078	6,253,136	93%	25,592,233	24.5%
Prosecuting Attorney	3,037,231	2,844,079	2,803,968	107%	11,536,576	26.3%
Child Support	685,985	654,852	598,060	105%	2,860,473	24.0%
Victim/Witness Assist	122,643	134,053	120,331	91%	600,925	20.4%
Juvenile	3,204,933	2,920,719	2,639,548	110%	13,613,330	23.5%
Corrections	2,380,344	2,340,282	2,282,611	102%	9,729,729	24.5%
Emergency Services-CRESA	565,222	559,395	516,319	101%	2,558,631	22.1%
EMS Fund - 1004	121,385	180,666	142,492	67%	929,971	13.1%
Regional Radio Systems	267,171	423,449	200,288	63%	1,707,030	15.7%
Radio ER&R	606	7,128	9,930	9%	80,000	0.8%
Child Abuse Intervention	196,579	197,502	204,230	100%	836,908	23.5%
Indigent Defense	1,778,139	1,394,704	1,226,278	127%	6,806,091	26.1%
District Court	1,585,749	1,524,434	1,449,015	104%	6,289,724	25.2%
Superior Court	1,011,601	1,005,861	965,030	101%	4,184,561	24.2%
Clerk	937,558	920,855	861,570	102%	3,774,134	24.8%
Medical Examiner	299,889	287,335	278,868	104%	1,250,940	24.0%
Clark Skamania Drug Task Force	170,367	136,649	82,825	125%	1,083,563	15.7%
<b>Total</b>	<b>32,432,827</b>	<b>31,284,310</b>	<b>29,010,096</b>	<b>104%</b>	<b>131,496,002</b>	<b>24.7%</b>
<b>PUBLIC WORKS</b>						
Parks	286,095	290,666	230,870	98%	2,654,458	10.8%
Parks Operations	670,201	587,530	583,199	114%	3,194,825	21.0%
Sanitary Sewer	10,322	14,142	16,947	73%	345,489	3.0%
Waste Water Maintenance	2,339,903	2,262,340	2,116,541	103%	15,843,585	14.8%
Waste Water Debt Service	1,006,011	1,057,246	5,957,293	95%	8,950,722	11.2%
Waste Water Construction	1,329,315	72,601	287,520	1831%	10,079,883	13.2%
Waste Water Repair & Maint.	25,178	0	0	0%	406,825	6.2%
Clean Water Fund	1,186,009	697,696	480,559	170%	9,766,131	12.1%
Solid Waste	912,589	633,942	563,268	144%	6,277,551	14.5%
ER & R **	2,620,088	3,051,833	6,907,795	86%	20,534,480	12.8%
Lewis & Clark Railroad	8,100	21,992	6,094	37%	121,899	6.6%
Road Fund	22,391,089	17,709,368	18,021,549	126%	121,815,884	18.4%
Water Resources	0	11,540	73,964	0%	63,620	0.0%
Burnt Bridge Creek	0	0	720	0%	38,590	0.0%
<b>Total</b>	<b>32,784,900</b>	<b>26,410,896</b>	<b>35,246,319</b>	<b>124%</b>	<b>200,093,942</b>	<b>16.4%</b>

COMMUNITY DEVELOPMENT						
Administration	667,857	754,729	548,906	88%	2,436,531	27.4%
Development Review	594,352	600,665	572,324	99%	2,650,506	22.4%
Engineering	387,076	257,750	284,739	150%	1,865,118	20.8%
Inspection	435,488	328,802	313,588	132%	1,742,605	25.0%
Development Services (Planning)	299,368	416,839	415,686	72%	1,000,989	29.9%
Long Range Planning	678,447	870,903	610,222	78%	2,859,725	23.7%
Customer Service	548,252	400,304	405,948	137%	2,679,376	20.5%
Animal Control	451,411	425,769	406,132	106%	1,953,571	23.1%
Building	1,067,368	837,686	735,374	127%	4,825,536	22.1%
Code Enforcement	364,685	309,989	334,818	118%	1,628,533	22.4%
Fire Bureau	466,587	442,700	436,920	105%	1,935,373	24.1%
<b>Total</b>	5,960,891	5,646,136	5,064,657	106%	25,577,863	23.3%
COMMUNITY SERVICES						
Veterans' Assistance	38,731	26,874	18,337	144%	574,712	6.7%
Misc DCS Grants	288,161			0%	521,779	55.2%
Emergency Assistance	415,577			0%	2,534,269	16.4%
Community Mobilization	76,356			0%	504,354	15.1%
Family & Youth Services	162,714	1,664,636	1,622,031	10%	865,848	18.8%
DCS-Aministration/Grants	19,974	1,117,108	517,307	2%	7,298,233	0.3%
Weatherization/Energy	1,432,984			0%	6,375,000	22.5%
CHIF	47,956			0%	1,850,000	2.6%
HOME	608,775			0%	4,000,000	15.2%
CDBG	1,487,686	3,165,889	2,020,117	47%	6,979,124	21.3%
Mental Health	12,388,100	7,318,892	7,383,905	169%	41,339,019	30.0%
Development Disability	1,269,518	1,306,700	1,086,373	97%	6,334,343	20.0%
Alcohol & Drug	1,129,739	1,297,542	1,187,256	87%	5,701,046	19.8%
Mental Health Reserve	0			0%	82,890	0.0%
Children's Mental Health	1,182,031	872,607	459,747	135%	7,059,887	16.7%
Human Services	221,660	231,557	158,419	96%	1,038,191	21.4%
<b>Total</b>	20,769,962	17,001,805	14,453,492	122%	93,058,695	22.3%
INTERNAL SERVICES						
Human Resources	555,754	431,741	515,775	129%	2,208,692	25.2%
Loss Control	147,781	144,148	154,816	103%	545,250	27.1%
General Services	1,008,396	697,836	757,729	145%	3,551,998	28.4%
Public Information	273,066	234,252	217,899	117%	903,660	30.2%
Office of Budget	246,149	284,007	220,444	87%	1,165,883	21.1%
Dept. of Info Tech - 0001	3,180,848	2,967,041	2,219,443	107%	11,267,925	28.2%
Data Processing	2,000,000	0	0	0%	2,000,000	100.0%
Facilities Maintenance	3,801,006	2,515,340	2,263,728	151%	12,586,995	30.2%
Major Maintenance	0	5,376	152,594	0%	29,075	0.0%
<b>Total</b>	11,213,000	7,279,741	6,502,428	154%	34,259,478	32.7%

CAPITAL & DEBT						
Capital Acquisition	89,898	(70,821)	169,439	-127%	790,962	11.4%
Building Construction	1,145,767	51,667	1,100,938	2218%	7,855,869	14.6%
Campus Development	84,791	10,815,512	1,456,587	1%	715,000	11.9%
Juvenile Bldg	64,104	1,853	77,807	3459%	80,000	80.1%
Tri Mountain Golf Capital Fund	12,849	30,002	24,726	43%	308,319	4.2%
Jail Industries	102,307	111,455	118,604	92%	275,000	37.2%
Debt Service	2,473,287	2,605,646	1,755,291	95%	21,354,630	11.6%
Tax Anticipation Notes	36,519	17,868	59,755	204%	0	0.0%
Conservation Futures	417,567	426,245	905,783	98%	3,496,450	11.9%
Conservation Futures II	353	1,828,588	576,750	0%	51,330	0.7%
County Building Cumulative-Parks	0	1,102	279,333	0%	400,000	0.0%
Park Impact Fee Funds	32,632	51,567	0	21%	337,605	9.7%
REET I	(191,737)	156,807	453,910	-372%	6,879,087	-2.8%
REET II	145,960	1,050,322	1,402,088	14%	11,172,467	1.3%
REET III	0			0%	2,610,970	0.0%
Traffic Impact Fee Funds	78,256	790,675	271,134	62%	4,477,776	1.7%
Water Quality Capital	0	(2,206)	65,475	0%	4,309	0.0%
Park District #6	32,094	125,690	0	0%	380,614	8.4%
Information Tech Reserve	597,028	758,323	438,770	3%	2,573,720	23.2%
<b>Total</b>	5,121,675	18,750,295	9,156,390	27%	63,764,108	8.0%
<b>FISCAL ENTITIES &amp; RESERVES</b>						
Auditor's O & M	54,901	101,495	108,538	54%	471,814	11.6%
DP Revolving	356,525	749,672	826,306	48%	3,268,699	10.9%
General Liability Ins	189,018	836,270	331,648	23%	5,515,037	3.4%
Unemployment Ins	47,440	156,583	55,504	30%	953,620	5.0%
Industrial Ins	308,610	384,259	308,042	80%	1,512,780	20.4%
Retirement/Benefits Reserve	129,637	165,990	213,277	78%	912,174	14.2%
Clearing	(18,600)	(8,579)	39,457	217%	0	0.0%
Contingency	1,614	1,054,640	2,142,460	0%	3,265,216	0.0%
Special Purpose Paths & Trails	0	0	0	0%	92	0.0%
Sales Tax-Criminal Justice Asst	587,047	1,137,990	1,137,989	52%	4,696,376	12.5%
Special Law Enforcement	899,941	872,274	1,744,549	103%	7,199,530	12.5%
Sheriffs Special Investigation	10,000	206,250	22,500	5%	300,000	3.3%
City CRESA	0	0	681,436	0%	3,020,000	0.0%
1010 CRESA 911 Tax	9,108	319,700	341,798	3%	4,228,728	0.2%
<b>Total</b>	2,575,241	5,976,544	7,953,504	43%	35,344,066	7.3%
<b>County Total</b>	119,942,876	121,148,358	116,821,752	99%	628,988,950	19.1%
^ Combines GF, Other Funds, less Transfers						
* Budgets presented exclude "Use of Ending Fund Balances"						
** Return of Surplus Reserve to Road Fund and General Fund						

# **MAJOR COUNTY REVENUES**

	1999 Actual	2000 Actual	2001 Actual	2002 Actual	2003 Actual	2003-2004 Budget	Act/Bud	03/02
<b>Property Tax - General Fund</b>								
	1,941,212	2,745,154	1,375,299	2,012,521	2,327,464			
	17,346,279	18,551,605	19,153,951	20,261,227	21,275,637			
	18,689,132	19,809,677	20,238,869	21,390,097				
	32,486,401	34,175,889	36,098,131	38,010,465		80,857,442	26%	1.05
<b>Property Tax - Road Fund</b>								
	1,199,299	1,347,120	980,462	1,434,888	1,634,347			
	11,017,559	11,733,086	11,872,397	12,927,214	13,277,325			
	11,642,883	12,319,374	12,637,696	13,739,940				
	20,194,055	21,744,743	22,169,006	24,065,314		51,931,202	26%	1.03
<b>Property Tax Penalty - G.F.</b>								
	652,662	664,485	581,903	859,909	954,033			
	1,520,732	1,585,303	1,530,443	1,949,436	2,224,772			
	2,021,517	2,107,470	2,160,001	2,613,453				
	3,832,052	2,926,967	2,956,458	3,473,504		7,023,234	32%	1.14
<b>Property Tax Total</b>								
	3,793,173	4,756,759	2,937,663	4,307,318	4,915,844			
	29,884,570	31,869,994	32,556,791	35,137,877	36,777,733			
	32,363,532	34,236,521	35,036,566	37,743,490				
	56,512,508	58,847,599	61,223,595	65,549,283		139,811,878	26%	1.05
<b>Sales Tax - General Fund *</b>								
	\$2,589,165	\$2,338,043	\$2,480,744	\$2,565,022	\$2,781,442			
	4,858,825	4,616,783	4,841,677	5,089,757	5,362,796			
	7,274,680	7,098,456	8,024,896	7,743,163				
	9,835,741	9,633,857	10,012,652	10,551,331		20,225,000	27%	1.05
<b>Sales Tax - General Fund (Interest Earned from State)</b>								
				0	7,233			
				0	15,523			
				0				
				0		0	N/A	N/A
<b>Sales Tax - 0.2% Opt. - Special Law Enforcement *</b>								
	854,633	944,674	811,417	851,529	913,334			
	1,606,842	1,698,034	1,596,735	1,674,431	1,733,250			
	2,404,859	2,517,904	2,184,022	2,767,849				
	3,252,404	3,353,392	3,124,128	3,702,097		6,794,970	26%	1.04
<b>Sales Tax - 0.1% Criminal Justice Assistance</b>								
	0	537,069	564,718	531,923	561,205			
	286,452	1,053,363	1,058,152	1,032,047	1,086,370			
	811,584	1,598,505	1,595,133	1,597,074				
	1,351,539	2,150,522	2,141,896	2,166,189		4,312,500	25%	1.05
<b>Sales Tax - TOTAL UNINCORPORATED COUNTY</b>								
	3,443,798	3,819,786	3,856,879	3,948,474	4,255,980			
	6,752,119	7,368,180	7,496,564	7,796,235	8,182,416			
	10,491,123	11,214,865	11,804,051	12,108,086				
	14,439,684	15,137,771	15,278,676	16,419,618		31,332,470	26%	1.05
<b>0.3% Opt. Sales Tax Revenue Sharing (City of Vancouver - 6211)</b>								
	1,346,184	1,484,336	1,532,412	1,426,409	1,473,079			
	2,554,835	2,797,498	2,820,208	2,656,527	2,837,342			
	3,971,782	4,198,311	3,971,119	4,076,516				
	5,298,024	5,609,324	5,991,303	5,506,561		12,090,150	23%	1.07
<b>Real Estate Excise Tax (REET I)</b>								
	457,097	497,965	507,745	512,336	598,051			
	1,103,007	1,084,635	1,165,986	1,205,529	1,514,247			
	1,742,037	1,708,600	1,925,846	1,938,910				
	2,230,563	2,292,788	2,501,810	2,651,391		5,128,532	30%	1.26
<b>Real Estate Excise Tax (REET II) - Parks</b>								
	457,097	497,965	507,745	512,761	299,839			
	1,103,007	1,084,358	1,165,986	1,205,953	743,724			
	1,742,106	1,708,926	1,916,860	1,821,424				
	2,230,632	2,292,788	2,501,810	2,177,665		2,626,645	28%	0.62
<b>Real Estate Excise Tax (REET III) - Economic Development</b>								
				0	299,839			
				0	743,724			
				0				
				474,151		2,610,970	28%	N/A

<b>MV Fuel Tax - Road Fund</b>								
	1,307,976	1,331,153	1,369,190	1,284,685	1,308,723			
	2,711,238	2,631,637	2,617,184	2,572,462	2,581,186			
	4,198,135	4,039,666	3,903,309	4,001,759				
	5,709,761	5,396,742	5,391,792	5,420,269		11,301,956	23%	1.00
<b>Motor Vehicle Fees - G.F.</b>								
	386,174	485,968	401,116	417,799	451,702			
	854,276	967,380	877,107	919,341	951,356			
	1,338,205	1,420,752	1,347,651	1,404,325				
	1,692,022	1,776,712	1,717,569	1,779,217		3,663,691	26%	1.03
<b>MV Excise Tax Criminal Justice - G.F.</b>								
	427,239	487,410	267,878	280,470	288,095			
	854,433	758,216	546,023	552,465	578,658			
	1,611,995	1,029,668	826,601	850,684				
	2,151,236	1,297,546	1,106,634	1,140,314		678,997	85%	1.05
<b>Investment Interest - G.F.</b>								
	446,509	479,405	571,188	317,310	237,092			
	1,319,551	1,639,147	1,665,054	982,842	530,216			
	1,780,875	2,335,904	2,194,863	1,297,789				
	2,631,156	3,477,610	2,966,013	1,899,561		5,430,428	10%	0.54
<b>Recording Fees - G.F.</b>								
	246,245	164,507	200,515	275,004	409,446			
	495,086	341,992	485,550	567,332	893,956			
	708,425	511,920	753,673	863,826				
	889,365	678,126	1,075,207	1,298,916		2,400,000	37%	1.58
<b>District Court Revenues - G.F.</b>								
	561,968	591,940	572,443	584,456	710,434			
	1,212,779	1,202,384	1,182,013	1,286,090	1,492,881			
	1,834,764	1,808,293	1,816,023	2,016,223				
	2,478,780	2,426,772	2,434,900	2,833,262		6,407,776	23%	1.16
<b>Superior Court (Clerk's) Revenue - G.F.</b>								
	314,314	375,897	403,018	400,909	473,796			
	629,010	729,416	745,260	820,991	897,260			
	920,552	1,104,499	1,094,816	1,242,434				
	1,392,000	1,462,241	1,459,737	1,659,483		3,458,907	26%	1.09
<b>Community Development - Administration^</b>								
		487,930	89,657	161,010	34,692			
		504,761	276,160	191,925	49,891			
		609,338	458,681	211,927				
	1,149	796,564	608,960	295,253		139,060	36%	0.26
Note: Includes NPDES 2002 payment of \$33,744.								
<b>Community Development - Development Services</b>								
	631,267	435,447	373,477	683,371	764,635			
	1,409,482	1,221,942	932,911	1,199,561	1,677,607			
	2,100,206	1,733,586	1,514,453	1,833,282				
	2,706,708	2,360,234	2,067,103	2,917,077		7,809,343	21%	1.40
Note: Combination of Water Resources, Development Review, Engineering, Inspection, Planning & Development.								
<b>Community Development - Building Permits</b>								
	381,578	435,643	292,387	521,366	806,327			
	855,414	914,060	1,125,033	1,239,618	2,002,158			
	1,339,177	1,314,531	1,780,144	2,130,771				
	1,956,412	1,963,465	2,366,927	3,107,478		6,820,612	29%	1.62
<b>Community Development - Long-Range Planning Fees</b>								
	0	110	66	162,496	786			
	45,818	152	66	162,496	1,162			
	45,818	269	117,213	319,909				
	443,698	402,077	385,451	939,378		1,508,839	0%	0.01



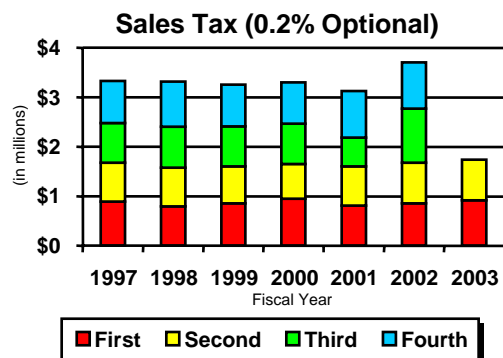
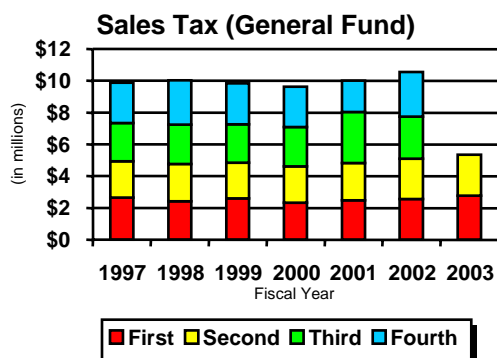
<b>Community Development - Long-Range Planning Grants</b>							
			161,674	0	7,500		
			58,233	119,310	22,603		
			387,113	245,297			
	304,243	399,027	581,322	317,655		125,000	18% 0.19
* Long-range planning became a separate department in 1999. Long-range planning fees have been removed from Development Services (Planning) fees for 1994-1998 for comparison purposes.							
<b>Community Development - Customer Service^</b>							
				8,030	1,340		
				17,923	3,831		
				28,226			
			328	50,328		0	N/A 0.21
<b>Community Development - Animal Protection Revenues</b>							
	261,714	216,605	146,724	190,392	220,313		
	452,392	463,563	451,902	388,482	433,408		
	645,676	663,206	649,209	582,157			
	874,130	874,557	864,990	849,814		1,883,460	23% 1.12
<b>Community Development - Other Building^</b>							
			61,006	128,333	141,171		
			256,286	269,328	448,237		
			464,991	409,124			
			678,827	637,942		1,318,596	34% 1.66
<b>Community Development - Code Enforcement^</b>							
	46,342	44,906	1,380	33,812	142,533		
	91,658	122,068	60,217	69,593	233,185		
	132,699	152,824	175,845	103,336			
	340,697	451,743	281,139	249,978		874,101	27% 3.35
<b>Community Development - Fire Bureau Revenues</b>							
	57,139	55,162	31,666	44,150	60,437		
	126,862	128,645	129,986	130,294	155,254		
	182,532	158,466	166,465	182,322			
	255,960	231,702	231,219	264,659		699,196	22% 1.19
<b>Community Development - Transfers In (not shown above ^)</b>							
	253,645	307,032	355,852	339,020	295,274		
	681,146	573,805	626,836	678,039	928,348		
	1,021,719	756,108	897,819	1,452,329			
	1,339,539	1,268,016	1,168,803	2,352,162		3,714,759	25% 1.37
<b>Total C</b>	<b>8,222,536</b>	<b>8,747,385</b>	<b>9,235,069</b>	<b>11,981,723</b>	<b>5,955,685</b>	<b>24,892,966</b>	<b>24% 1.33</b>
<b>DNR Timber Sales - G.F.</b>							
	530,625	46,100	169,001	48,405	249,145		
	708,823	311,536	244,550	211,515	259,246		
	891,798	398,212	298,851	270,670			
	971,357	447,986	535,470	293,019		878,279	30% 1.23
<b>DNR Timber Sales - Road Fund</b>							
	659,287	57,573	204,022	60,674	298,829		
	880,751	383,979	295,227	265,115	310,585		
	1,108,153	492,188	361,304	339,261			
	1,207,006	553,807	646,957	367,273		1,036,800	30% 1.17
<b>Gambling Excise Tax - G.F.</b>							
	158,209	128,540	114,777	52,425	62,538		
	303,068	239,065	233,446	153,176	149,310		
	436,977	341,802	340,007	241,839			
	573,681	450,959	439,758	326,289		890,000	17% 0.97
<b>Cable Television Franchise Fees - G.F.</b>							
	161,737	168,582	202,797	236,837	213,614		
	308,210	338,532	404,368	540,824	428,000		
	460,933	520,031	624,513	752,850			
	618,594	707,954	851,962	965,116		2,140,000	20% 0.79



<b>Corrections Program Revenues</b>							
	404,663	637,797	361,531	381,669	415,460		
	913,096	1,231,588	888,865	951,937	820,543		
	1,416,850	1,707,823	1,394,212	1,486,761			
	2,038,689	2,269,323	1,975,149	2,141,101		3,170,977	26% 0.86
<b>Traffic Impact Fees</b>							
	1,457,490	559,607	369,203	422,225	545,351		
	2,040,985	975,337	1,262,720	848,691	1,009,498		
	2,413,330	1,885,363	1,918,114	1,505,161			
	2,996,691	3,180,217	2,448,001	2,224,607		4,244,421	24% 1.19
<b>Park Impact Fees</b>							
	450,340	460,727	283,261	440,513	513,983		
	924,163	1,006,438	1,161,584	845,920	964,022		
	1,322,308	1,440,291	1,837,783	1,219,268			
	1,666,046	1,949,413	2,216,135	1,576,796		4,050,400	24% 1.14
<b>SB 6211 Criminal Justice Revenues **</b>							
	159,145	186,167	185,303	259,557	0		
	335,921	402,817	356,082	259,557	213,955		
	519,610	540,599	546,083	374,959			
	659,127	714,043	731,387	917,641		1,382,147	15% 0.82
<b>Juvenile Revenues</b>							
	214,797	204,361	118,605	407,152	434,519		
	571,898	532,698	770,205	849,490	907,594		
	1,064,102	1,025,743	1,185,990	1,187,853			
	1,349,314	1,630,669	1,984,882	1,908,529		3,905,372	23% 1.07
<b>Jail Revenues (excluding SB 6211)</b>							
	110,202	145,905	225,011	198,799	191,549		
	307,448	368,491	435,769	570,282	416,326		
	642,170	549,353	595,003	795,330			
	907,812	948,977	994,307	1,122,867		1,993,734	21% 0.73
<b>City of Vancouver Records</b>							
	0	0	0	0	325,100		
	458,969	572,487	286,244	385,108	325,116		
	688,454	858,731	572,488	670,108			
	920,664	1,144,974	1,030,908	1,240,108		2,400,000	14% N/A
<b>Clean Water Fees</b>							
		0	112,541	60,252	105,462		
		13,299	245,155	236,814	265,791		
		3,745,001	4,113,884	4,217,317			
		3,968,710	4,342,700	4,460,166		9,305,978	3% 1.12
<b>Hotel/Motel Sales Tax</b>							
	16,777	32,516	38,318	36,792	34,156		
	41,542	67,354	85,128	82,567	68,734		
	93,807	112,415	146,105	144,568			
	144,965	169,274	200,895	201,411		440,000	16% 0.83
<b>Totals</b>							
	19,227,991	19,687,478	17,758,894	19,249,273	21,587,441		
	61,303,924	63,564,525	64,954,059	66,765,474	70,819,104		
	79,832,072	85,433,801	89,224,423	90,777,479			
	120,697,827	128,810,595	133,469,179	139,145,776		287,673,474	25% 1.06

\*\* Does not include revenue from Vancouver. This is captured in the 0.3% Revenue Sharing sales tax.

## SALES TAX



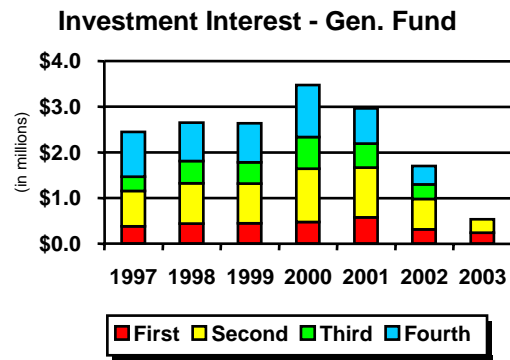
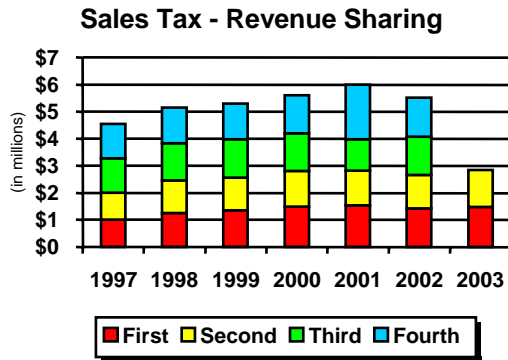
### Sales Tax Revenue (General Fund)

By Quarter	1997 Actual	1998 Actual	1999 Actual	2000 Actual	2001 Actual	2002 Actual	2003 Actual	01/02 Budget
First	2,665,780	2,412,267	2,589,165	2,338,043	2,480,744	2,565,022	2,781,442	
Second	2,358,787	2,350,396	2,269,660	2,278,740	2,360,933	2,524,735	2,581,354	
Third	2,414,006	2,495,032	2,415,855	2,461,673	3,183,219	2,653,406		
Fourth	2,541,510	2,776,128	2,561,061	2,555,401	1,987,756	2,808,168		
	9,980,083	10,033,823	9,835,741	9,633,857	10,012,652	10,551,331	5,362,796	20,225,000
% Change - YTD							5.4%	% of Budget
% Change - Annual		0.5%	-2.0%	-2.1%	3.9%	5.4%		26.5%

### Sales Tax Revenues (0.2% Optional - Special Law Enforcement)

By Quarter	1997 Actual	1998 Actual	1999 Actual	2000 Actual	2001 Actual	2002 Actual	2003 Actual	03/04 Budget
First	888,593	797,534	854,633	944,674	811,417	851,529	913,334	
Second	786,262	776,596	752,209	753,360	785,318	822,902	819,916	
Third	804,669	825,306	798,017	819,870	587,287	1,093,418		
Fourth	847,170	916,344	847,545	835,488	940,106	934,248		
	3,326,694	3,315,780	3,252,404	3,353,392	3,124,128	3,702,097	1,733,250	6,794,970
% Change - YTD							3.5%	% of Budget
% Change - Annual		-0.3%	-1.9%	3.1%	-6.8%	18.5%		25.5%

## REVENUE SHARING SALES and INTEREST EARNINGS



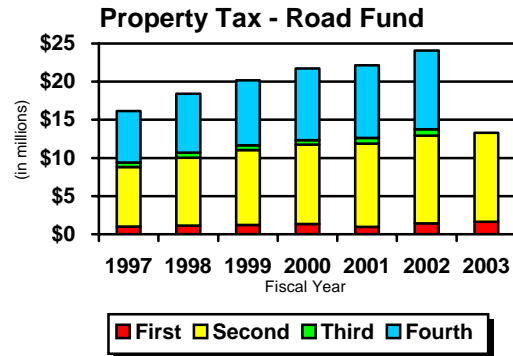
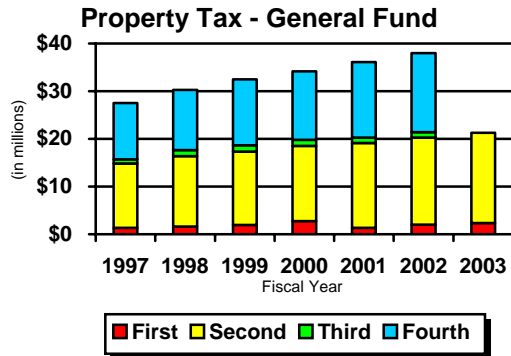
### Sales Taxes – 0.3% Revenue Sharing

By Quarter	1997 Actual	1998 Actual	1999 Actual	2000 Actual	2001 Actual	2002 Actual	2003 Actual	03/04 Budget
First	1,001,599	1,253,160	1,346,184	1,484,336	1,532,412	1,426,409	1,476,079	
Second	1,003,432	1,204,170	1,208,651	1,313,162	1,287,796	1,230,118	1,361,263	
Third	1,269,486	1,369,261	1,416,947	1,400,813	1,150,911	1,419,989		
Fourth	1,264,255	1,322,888	1,326,242	1,411,013	2,020,184	1,430,045		
	4,538,772	5,149,479	5,298,024	5,609,324	5,991,303	5,506,561	2,837,342	12,090,150
% Change - YTD							6.8%	% of Budget
% Change - Annual		13.5%	2.9%	5.9%	6.8%	-8.1%		23.5%

### Investment Interest - General Fund

By Quarter	1997 Actual	1998 Actual	1999 Actual	2000 Actual	2001 Actual	2002 Actual	2003 Actual	03/04 Budget
First	376,810	437,828	446,509	479,405	571,188	317,310	237,092	
Second	780,148	885,546	873,042	1,159,742	1,093,866	665,532	293,124	
Third	307,869	484,760	461,324	696,757	529,809	314,947		
Fourth	<u>980,797</u>	<u>835,610</u>	<u>850,281</u>	<u>1,141,706</u>	<u>771,150</u>	<u>401,772</u>		
	2,445,624	2,643,744	2,631,156	3,477,610	2,966,013	1,699,561	530,216	5,430,428
% Change - YTD							-46.1%	% of Budget
% Change - Annual		8.1%	-0.5%	32.2%	-14.7%	-42.7%		9.8%

## PROPERTY TAXES



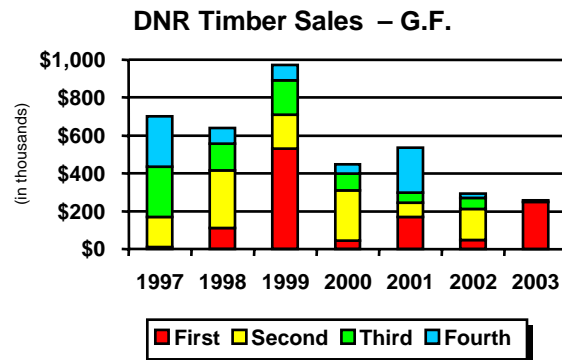
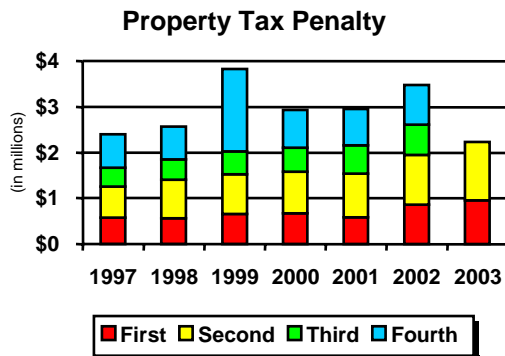
### Property Tax Revenue - General Fund

By Quarter	1997 Actual	1998 Actual	1999 Actual	2000 Actual	2001 Actual	2002 Actual	2003 Actual	03/04 Budget
First	1,339,191	1,624,767	1,941,212	2,745,154	1,375,299	2,012,521	2,327,464	
Second	13,503,760	14,750,913	15,405,067	15,851,605	17,778,652	18,248,706	18,948,173	
Third	852,961	1,255,123	1,342,853	1,258,072	1,084,918	1,128,870		
Fourth	11,807,976	12,644,690	13,797,269	14,366,212	15,859,262	16,620,368		
	27,503,888	30,275,493	32,486,401	34,221,043	36,098,131	38,010,465	21,275,637	80,857,441
% Change - YTD							5.0%	% of Budget
% Change - Annual		10.1%	7.3%	5.3%	5.5%	5.3%		26.3%

### Property Tax Revenue - Road Fund

By Quarter	1997 Actual	1998 Actual	1999 Actual	2000 Actual	2001 Actual	2002 Actual	2003 Actual	03/04 Budget
First	1,004,246	1,111,509	1,199,299	1,347,120	980,462	1,434,888	1,634,347	
Second	7,797,013	8,916,503	9,818,260	10,385,966	10,891,935	11,492,326	11,642,978	
Third	593,827	669,812	625,324	586,288	765,299	812,726		
Fourth	6,774,194	7,701,558	8,551,172	9,425,369	9,531,310	10,325,374		
	16,169,280	18,399,382	20,194,055	21,744,743	22,169,006	24,065,314	13,277,325	51,931,202
% Change - YTD							2.7%	% of Budget
% Change - Annual		13.8%	9.8%	7.7%	2.0%	8.6%		25.6%

## PROPERTY TAX PENALTIES and DNR TIMBER SALES – G.F.



### Property Tax Penalty - General Fund

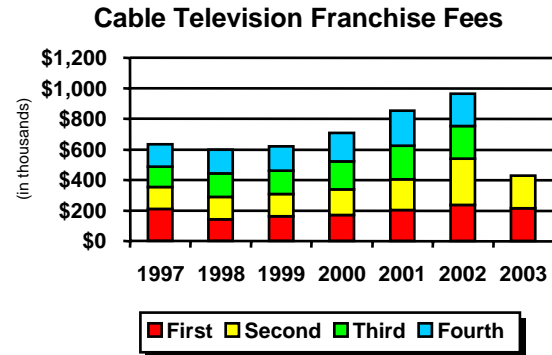
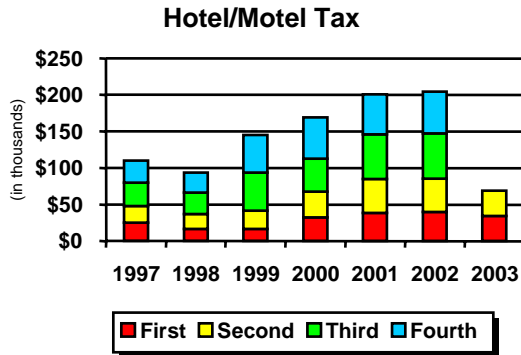
By Quarter	1997 Actual	1998 Actual	1999 Actual	2000 Actual	2001 Actual	2002 Actual	2003 Actual	03/04 Budget
First	574,235	599,194	652,662	664,485	581,903	859,909	954,033	
Second	682,879	850,175	868,070	920,818	948,540	1,089,527	1,270,739	
Third	407,938	437,203	500,785	522,167	629,558	664,017		
Fourth	728,747	715,380	1,810,535	819,497	796,457	860,051		
	2,393,799	2,601,952	3,832,052	2,926,967	2,956,458	3,473,504	2,224,772	7,023,234
% Change - YTD							14.1%	% of Budget
% Change - Annual		8.7%	47.3%	-23.6%	1.0%	17.5%		31.7%

1998 = Includes a one-time payment from Ft James.

### DNR Timber Sales - General Fund

By Quarter	1997 Actual	1998 Actual	1999 Actual	2000 Actual	2001 Actual	2002 Actual	2003 Actual	03/04 Budget
First	10,962	111,597	530,625	46,100	169,001	48,405	249,145	
Second	158,687	304,127	178,198	265,436	75,549	163,110	10,101	
Third	265,535	142,394	182,975	86,676	54,301	59,155		
Fourth	266,531	81,545	79,559	49,774	236,619	22,349		
	701,715	639,663	971,357	447,986	535,470	293,019	259,246	878,279
% Change - YTD							22.6%	% of Budget
% Change - Annual		-8.8%	51.9%	-53.9%	19.5%	-45.3%		29.5%

## HOTEL/MOTEL TAX and CABLE TELEVISION FRANCHISE FEES



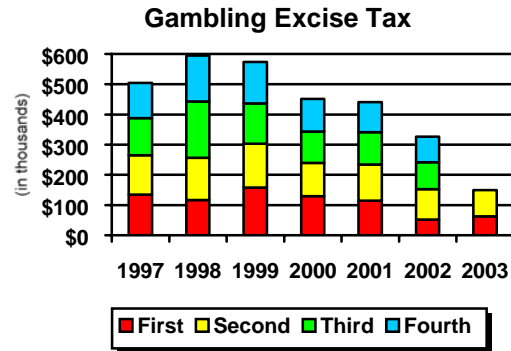
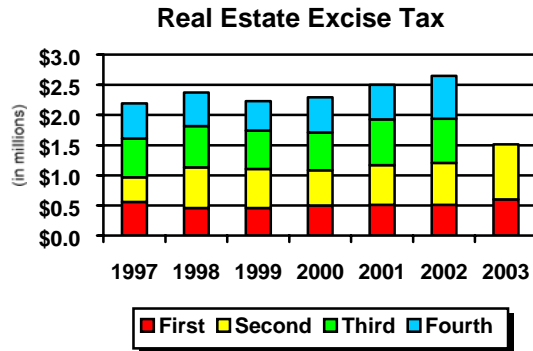
### Hotel/Motel Tax

By Quarter	1997 Actual	1998 Actual	1999 Actual	2000 Actual	2001 Actual	2002 Actual	2003 Actual	03/04 Budget
First	25,162	16,664	16,777	32,516	38,318	36,792	34,156	
Second	23,101	20,565	24,765	34,838	46,810	45,775	34,578	
Third	31,729	29,048	52,265	45,061	60,977	62,001		
Fourth	30,032	27,551	51,158	56,859	54,790	56,843		
	110,024	93,828	144,965	169,274	200,895	201,411	68,734	440,000
% Change - YTD							-16.8%	% of Budget
% Change - Annual		-14.7%	54.5%	16.8%	18.7%	0.3%		15.6%

### Cable Television Franchise Fees

By Quarter	1997 Actual	1998 Actual	1999 Actual	2000 Actual	2001 Actual	2002 Actual	2003 Actual	03/04 Budget
First	209,930	142,108	161,737	168,582	202,797	236,837	213,614	
Second	142,775	147,393	146,473	169,950	201,571	303,987	214,386	
Third	135,587	156,075	152,723	181,499	220,145	212,026		
Fourth	143,990	154,819	157,661	187,923	227,449	212,266		
	632,282	600,395	618,594	707,954	851,962	965,116	428,000	2,140,000
% Change - YTD							-20.9%	% of Budget
% Change - Annual		-5.0%	3.0%	14.4%	20.3%	13.3%		20.0%

## EXCISE TAXES



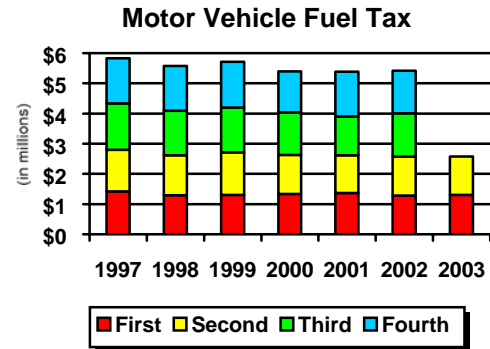
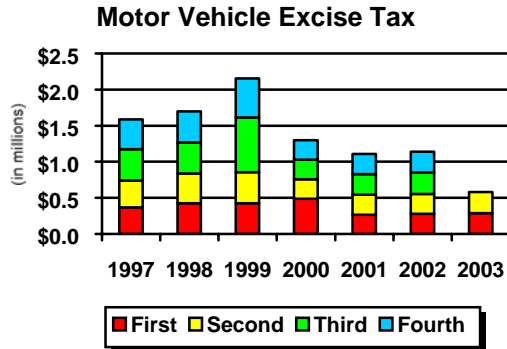
### Real Estate Excise Tax Revenue (REET I)

By Quarter	1997 Actual	1998 Actual	1999 Actual	2000 Actual	2001 Actual	2002 Actual	2003 Actual	03/04 Budget
First	554,876	455,591	457,097	497,965	507,745	512,336	598,051	
Second	410,376	672,807	645,910	586,670	658,241	693,617	916,196	
Third	642,130	688,269	639,030	623,965	759,860	733,381		
Fourth	587,229	553,870	488,526	584,188	575,964	712,481		
	2,194,611	2,370,537	2,230,563	2,292,788	2,501,810	2,651,815	1,514,247	5,128,532
% Change - YTD							25.6%	% of Budget
% Change - Annual		8.0%	-5.9%	2.8%	9.1%	6.0%		29.5%

### Gambling Excise Tax Revenue

By Quarter	1997 Actual	1998 Actual	1999 Actual	2000 Actual	2001 Actual	2002 Actual	2003 Actual	03/04 Budget
First	135,467	117,293	158,209	128,540	114,777	52,425	62,538	
Second	129,991	139,621	144,859	110,525	118,669	100,751	86,772	
Third	122,772	185,685	133,909	102,737	106,561	88,663		
Fourth	116,811	152,443	136,704	109,157	99,751	84,450		
	505,041	595,042	573,681	450,959	439,758	326,289	149,310	890,000
% Change - YTD							-2.5%	% of Budget
% Change - Annual		17.8%	-3.6%	-21.4%	-2.5%	-25.8%		16.8%

## MOTOR VEHICLE EXCISE TAX and MOTOR VEHICLE FUEL TAX



### Motor Vehicle Excise Tax - Criminal Justice

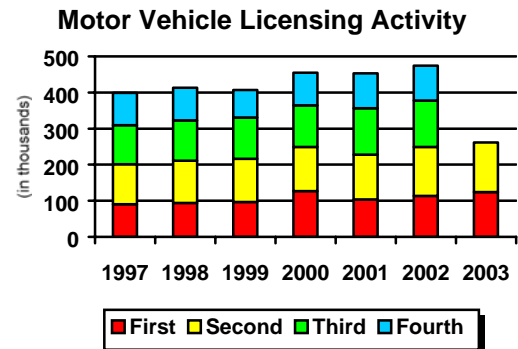
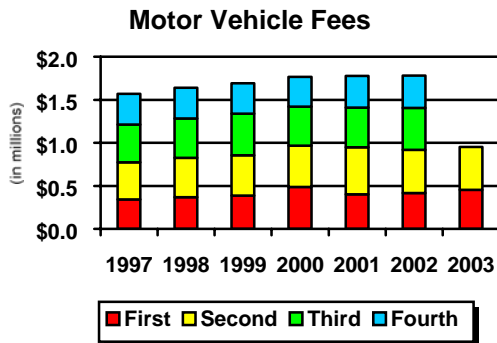
By Quarter	1997 Actual	1998 Actual	1999 Actual	2000 Actual	2001 Actual	2002 Actual	2003 Actual	03/04 Budget
First	368,471	427,353	427,239	487,410	267,878	280,470	288,095	
Second	372,607	410,755	427,194	270,806	278,145	271,995	290,563	
Third	435,382	430,932	757,562	271,452	280,578	298,219		
Fourth	409,297	427,239	539,241	267,878	280,033	289,630		
	1,585,757	1,696,279	2,151,236	1,297,546	1,106,634	1,140,314	578,658	678,997
% Change - YTD							4.7%	% of Budget
% Change - Annual		7.0%	26.8%	-39.7%	-14.7%	3.0%		85.2%

### Motor Vehicle Fuel Tax (Road Fund)

By Quarter	1997 Actual	1998 Actual	1999 Actual	2000 Actual	2001 Actual	2002 Actual	2003 Actual	03/04 Budget
First	1,419,675	1,295,028	1,307,976	1,331,153	1,369,190	1,284,685	1,308,723	
Second	1,380,379	1,324,320	1,403,262	1,300,484	1,247,994	1,287,777	1,272,463	
Third	1,536,501	1,470,119	1,486,897	1,407,729	1,286,125	1,429,297		
Fourth	1,495,609	1,485,149	1,511,626	1,357,076	1,488,483	1,418,510		
	5,832,164	5,574,616	5,709,761	5,396,442	5,391,792	5,420,269	2,581,186	11,301,956
% Change - YTD							0.3%	% of Budget
% Change - Annual		-4.4%	2.4%	-5.5%	-0.1%	0.5%		22.8%



# MOTOR VEHICLE LICENSING



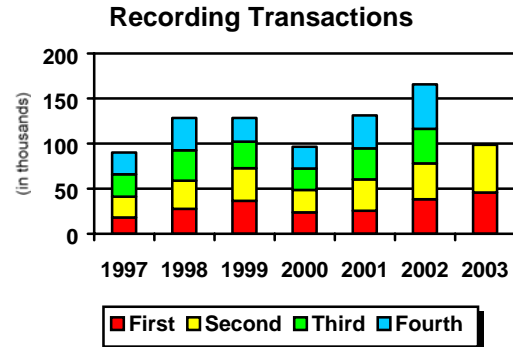
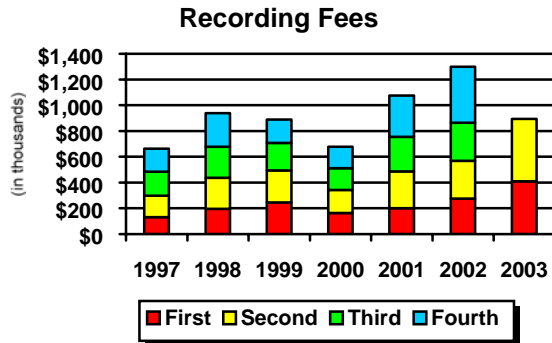
## Fee Revenues

By Quarter	1997 Actual	1998 Actual	1999 Actual	2000 Actual	2001 Actual	2002 Actual	2003 Actual	03/04 Budget
First	341,522	366,975	386,174	485,968	401,116	417,799	451,702	
Second	432,824	458,987	468,102	481,412	475,991	501,542	499,654	
Third	436,965	455,311	483,929	453,372	470,544	484,984		
Fourth	<u>357,145</u>	<u>357,589</u>	<u>353,817</u>	<u>355,960</u>	<u>369,918</u>	<u>374,892</u>		
	1,568,456	1,638,862	1,692,022	1,776,712	1,717,569	1,779,217	951,356	3,663,691
% Change - YTD							3.5%	% of Budget
% Change - Annual		4.5%	3.2%	5.0%	-3.3%	3.6%		26.0%

## Transactions

By Quarter	1997 Actual	1998 Actual	1999 Actual	2000 Actual	2001 Actual	2002 Actual	2003 Actual
First	89,786	93,914	97,361	127,323	103,505	113,944	119,436
Second	110,760	116,585	118,686	121,990	124,727	135,526	137,238
Third	107,888	112,149	114,818	114,656	128,381	128,082	
Fourth	<u>89,636</u>	<u>90,307</u>	<u>75,677</u>	<u>91,031</u>	96,808	<u>97,176</u>	
	398,070	412,955	406,542	455,000	453,421	474,728	256,674
% Change - YTD							2.9%
% Change - Annual		3.7%	-1.6%	11.9%	-0.3%	4.7%	

## RECORDING



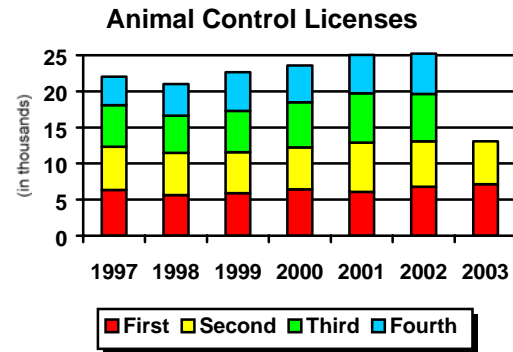
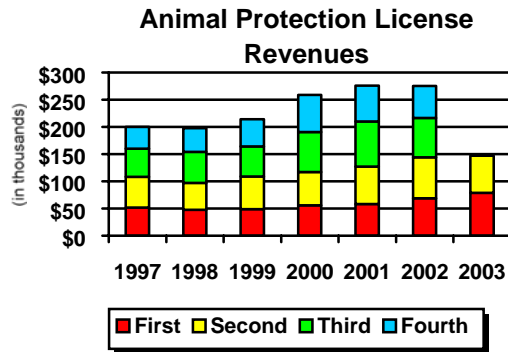
### Recording Fee Revenues

By Quarter	1997 Actual	1998 Actual	1999 Actual	2000 Actual	2001 Actual	2002 Actual	2003 Actual	03/04 Budget
First	132,162	194,945	246,245	164,507	200,515	275,004	409,446	
Second	166,782	242,889	248,841	177,485	285,035	292,328	484,510	
Third	185,440	240,273	213,339	169,928	268,123	296,494		
Fourth	178,162	261,071	180,940	165,758	321,540	435,090		
	662,546	939,178	889,365	677,678	1,075,213	1,298,916	893,956	2,400,000
% Change - YTD							57.6%	% of Budget
% Change - Annual		41.8%	-5.3%	-23.8%	58.7%	20.8%		37.2%

### Recording Transactions

By Quarter	1997 Actual	1998 Actual	1999 Actual	2000 Actual	2001 Actual	2002 Actual	2003 Actual
First	18,191	27,482	36,727	23,751	25,528	38,213	45,882
Second	22,765	31,417	36,100	24,868	34,704	39,731	52,856
Third	24,977	33,494	29,480	23,789	34,350	38,355	
Fourth	<u>23,993</u>	<u>35,849</u>	<u>26,134</u>	<u>23,881</u>	<u>36,676</u>	<u>49,426</u>	
	89,926	128,242	128,441	96,289	131,258	165,725	98,738
% Change - YTD							26.7%
% Change - Annual		42.6%	0.2%	-25.0%	36.3%	26.3%	

## ANIMAL CONTROL / PROTECTION



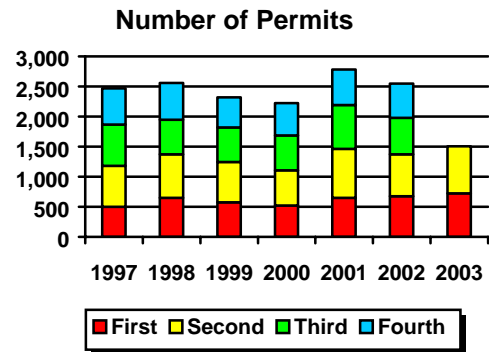
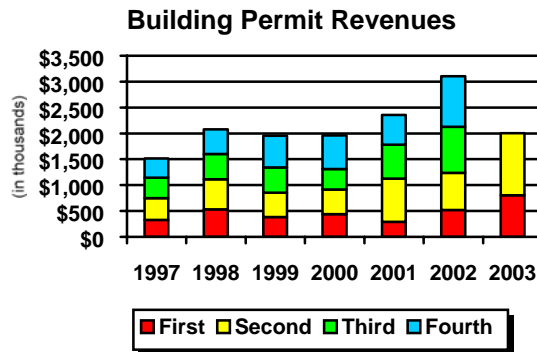
### License Revenue

By Quarter	1997 Actual	1998 Actual	1999 Actual	2000 Actual	2001 Actual	2002 Actual	2003 Actual	03/04 Budget
First	52,044	47,633	48,758	55,824	58,101	68,778	78,817	
Second	56,489	49,671	55,989	61,220	69,004	75,171	68,245	
Third	51,395	56,907	55,078	73,339	82,754	72,383		
Fourth	39,973	43,413	50,097	68,415	65,673	58,926		
	199,901	197,624	209,922	258,798	275,532	275,258	147,062	519,863
% Change - YTD							2.2%	% of Budget
% Change - Annual		-1.1%	6.2%	23.3%	6.5%	-0.1%		28.3%

### License Transactions

By Quarter	1997 Actual	1998 Actual	1999 Actual	2000 Actual	2001 Actual	2002 Actual	2003 Actual
First	6,333	5,644	5,875	6,430	6,077	6,670	7,139
Second	5,976	5,842	5,702	5,821	6,800	6,319	5,937
Third	5,774	5,135	5,723	6,237	6,827	6,552	
Fourth	3,960	4,407	5,353	5,104	5,322	5,601	
	22,043	21,028	22,653	23,592	25,026	25,142	13,076
% Change - YTD							0.7%
% Change - Annual		-4.6%	7.7%	4.1%	6.1%	0.5%	

## BUILDING PERMITS



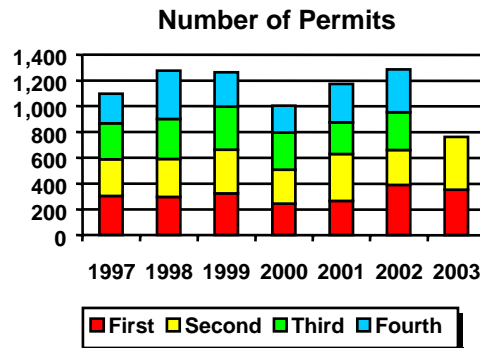
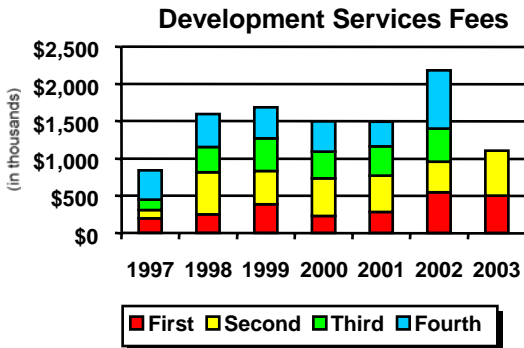
### Building Permit Revenue

By Quarter	1997 Actual	1998 Actual	1999 Actual	2000 Actual	2001 Actual	2002 Actual	2003 Actual	03/04 Budget
First	327,706	533,321	381,578	435,643	292,387	521,366	806,327	
Second	421,383	583,452	473,836	478,417	832,646	718,252	1,195,831	
Third	395,956	487,591	483,763	400,471	655,111	891,153		
Fourth	368,553	471,715	617,235	648,934	586,783	976,707		
	1,513,598	2,076,079	1,956,412	1,963,465	2,366,927	3,107,478	2,002,158	6,820,612
% Change - YTD							61.5%	% of Budget
% Change - Annual		37.2%	-5.8%	0.4%	20.5%	31.3%		29.4%

### Number of Permits

By Quarter	1997 Actual	1998 Actual	1999 Actual	2000 Actual	2001 Actual	2002 Actual	2003 Actual
First	500	650	576	522	649	678	723
Second	679	721	670	585	812	694	786
Third	687	577	575	578	729	609	
Fourth	602	610	496	537	594	568	
	2,468	2,558	2,317	2,222	2,784	2,549	1,509
% Change - YTD							10.0%
% Change - Annual		3.6%	-9.4%	-4.1%	25.3%	-8.4%	

## DEVELOPMENT SERVICES PERMITS



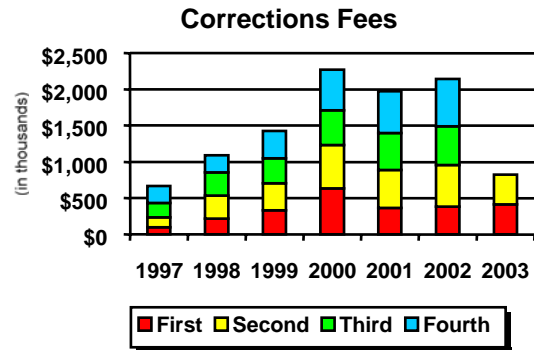
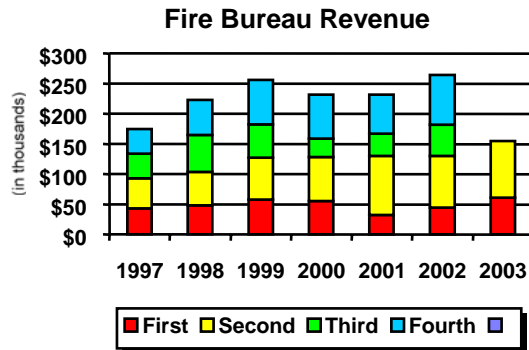
## Development Services (Planning) Fees

By Quarter	1997 Actual	1998 Actual	1999 Actual	2000 Actual	2001 Actual	2002 Actual	2003 Actual	03/04 Budget
First	198,375	251,938	383,719	229,134	282,951	542,688	501,894	
Second	108,733	561,967	448,026	504,061	482,782	412,292	603,617	
Third	137,028	340,111	437,656	354,780	396,703	442,346		
Fourth	395,684	442,488	414,326	410,398	387,154	783,697		
	839,820	1,596,504	1,683,727	1,498,373	1,549,590	2,181,023	1,105,511	6,637,025
% Change - YTD							15.8%	% of Budget
% Change - Annual		90.1%	5.5%	-11.0%	3.4%	40.7%		

## Number of Permits

By Quarter	1997 Actual	1998 Actual	1999 Actual	2000 Actual	2001 Actual	2002 Actual	2003 Actual
First	304	296	322	243	265	390	353
Second	284	296	341	261	363	270	410
Third	278	308	332	289	246	294	
Fourth	<u>231</u>	<u>377</u>	<u>269</u>	<u>208</u>	<u>297</u>	<u>331</u>	
	1,097	1,277	1,264	1,001	1,171	1,285	763
% Change - YTD							<b>15.6%</b>
% Change - Annual		<b>16.4%</b>	<b>-1.0%</b>	<b>-20.8%</b>	<b>17.0%</b>	<b>9.7%</b>	

## FIRE BUREAU and CORRECTION FEES



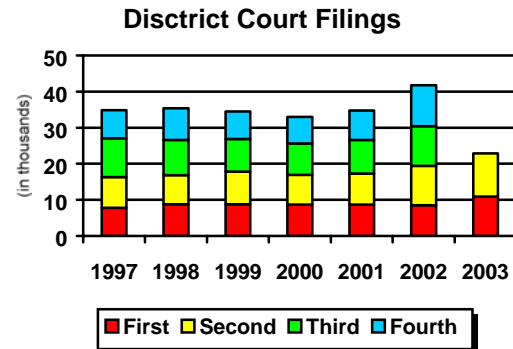
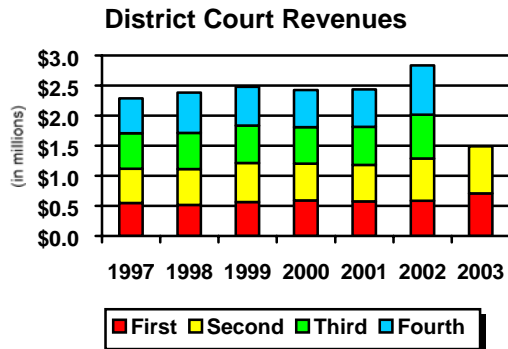
### Fire Bureau Revenue

By Quarter	1997 Actual	1998 Actual	1999 Actual	2000 Actual	2001 Actual	2002 Actual	2003 Actual	03/04 Budget
First	43,101	47,694	57,139	55,162	31,666	44,150	60,437	
Second	49,734	55,862	69,723	73,483	98,320	86,144	94,817	
Third	40,928	61,051	55,670	29,821	36,479	52,028		
Fourth	41,061	58,168	73,428	73,236	64,754	82,337		
	174,824	222,775	255,960	231,702	231,219	264,659	155,254	699,196
% Change - YTD							19.2%	% of Budget
% Change - Annual		27.4%	14.9%	-9.5%	-0.2%	14.5%		22.2%

### Corrections Fees

By Quarter	1997 Actual	1998 Actual	1999 Actual	2000 Actual	2001 Actual	2002 Actual	2003 Actual	03/04 Budget
First	96,876	215,856	329,904	637,797	361,531	381,669	415,460	
Second	135,026	318,135	372,482	593,791	527,334	570,268	405,083	
Third	200,434	322,316	343,321	476,235	505,347	534,824		
Fourth	235,326	234,648	381,466	561,500	580,937	654,340		
	667,662	1,090,955	1,427,173	2,269,323	1,975,149	2,141,101	820,543	3,170,977
% Change - YTD							-13.8%	% of Budget
% Change - Annual		63.4%	30.8%	59.0%	-13.0%	8.4%		25.9%

## DISTRICT COURT



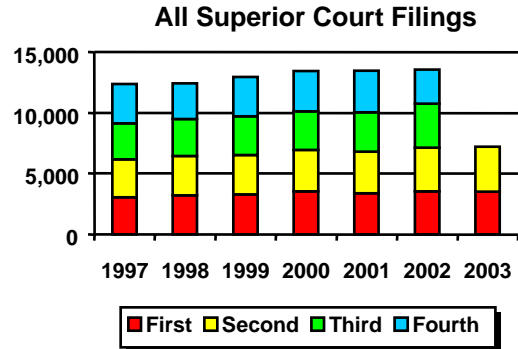
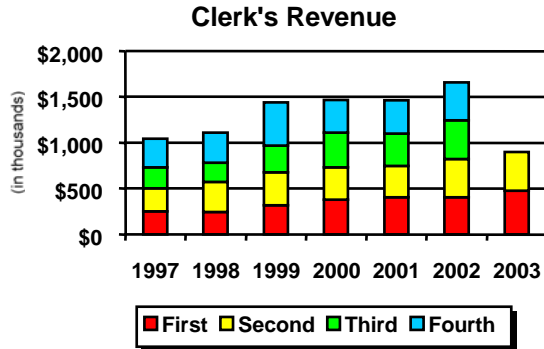
### District Court Revenue

By Quarter	1997 Actual	1998 Actual	1999 Actual	2000 Actual	2001 Actual	2002 Actual	2003 Actual	03/04 Budget
First	547,564	514,988	561,968	591,940	572,443	584,456	710,434	
Second	569,744	598,576	650,811	610,444	609,570	701,634	782,447	
Third	592,262	597,142	621,985	605,909	634,010	730,133		
Fourth	574,659	673,613	644,016	618,479	618,877	817,039		
	2,284,229	2,384,319	2,478,780	2,426,772	2,434,900	2,833,262	1,492,881	6,407,776
% Change - YTD							16.1%	% of Budget
% Change - Annual		4.4%	4.0%	-2.1%	0.3%	16.4%		23.3%

### Transactions

By Quarter	1997 Actual	1998 Actual	1999 Actual	2000 Actual	2001 Actual	2002 Actual	2003 Actual
First	7,757	8,782	8,797	8,732	8,687	8,508	10,899
Second	8,487	8,040	9,026	8,256	8,604	10,920	12,002
Third	10,718	9,793	9,100	8,670	9,314	10,967	
Fourth	7,767	8,801	7,591	7,341	8,161	11,382	
	34,729	35,416	34,514	32,999	34,766	41,777	22,901
% Change - YTD							17.9%
% Change - Annual		2.0%	-2.5%	-4.4%	5.4%	20.2%	

## CLERK'S REVENUE and SUPERIOR COURT ACTIVITY



Clerk's (Superior Court) Revenue

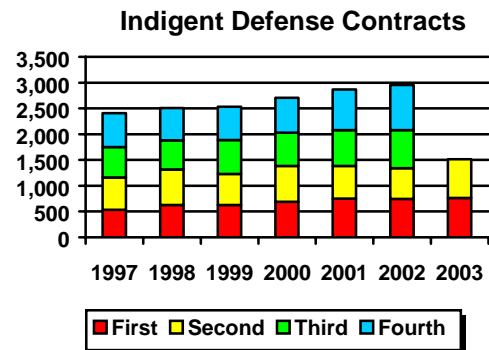
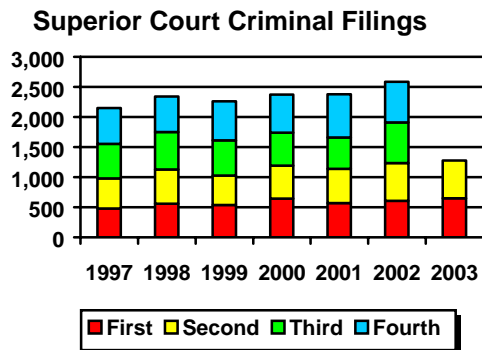
By Quarter	1997 Actual	1998 Actual	1999 Actual	2000 Actual	2001 Actual	2002 Actual	2003 Actual	03/04 Budget
First	251,074	244,721	314,314	375,897	403,018	400,909	473,796	
Second	247,661	324,163	361,091	353,519	342,242	420,082	423,464	
Third	230,796	213,047	346,110	375,083	349,556	421,443		
Fourth	311,758	323,274	370,485	357,742	364,921	417,049		
	1,041,289	1,105,205	1,392,000	1,462,241	1,459,737	1,659,483	897,260	3,458,907
% Change - YTD							9.3%	% of Budget
% Change - Annual		6.1%	25.9%	5.0%	-0.2%	13.7%		25.9%

### All Superior Court Filings

By Quarter	1997 Actual	1998 Actual	1999 Actual	2000 Actual	2001 Actual	2002 Actual	2003 Actual
First	3,041	3,182	3,301	3,524	3,377	3,535	3,501
Second	3,115	3,244	3,243	3,405	3,420	3,584	3,730
Third	2,977	3,065	3,157	3,191	3,252	3,629	
Fourth	3,224	2,930	3,248	3,315	3,431	2,801	
	12,357	12,421	12,949	13,435	13,480	13,549	7,231
% Change - YTD							1.6%
% Change - Annual		0.5%	4.3%	3.8%	0.3%	0.5%	



## SUPERIOR COURT ACTIVITY



### Superior Court Criminal Filings

By Quarter	1997 Actual	1998 Actual	1999 Actual	2000 Actual	2001 Actual	2002 Actual	2003 Actual
First	479	560	538	645	569	608	648
Second	499	567	486	549	571	627	627
Third	573	621	590	544	518	672	
Fourth	598	593	647	637	719	680	
	2,149	2,341	2,261	2,375	2,377	2,587	1,275
% Change - YTD							103.2%
% Change - Annual		8.9%	-3.4%	5.0%	0.1%	8.8%	

### Number of Adult Indigent Defense Contracts

By Quarter	1997 Actual	1998 Actual	1999 Actual	2000 Actual	2001 Actual	2002 Actual	2003 Actual
First	533	626	624	688	751	744	765
Second	628	690	605	696	632	595	748
Third	591	564	655	645	693	742	
Fourth	655	629	646	674	791	876	
	2,407	2,509	2,530	2,703	2,867	2,956	1,513
% Change - YTD							113.0%
% Change - Annual		4.2%	0.8%	6.8%	6.1%	3.1%	